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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1935

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# No. 766

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LEILA ZIMMERN, SAMUEL JOSEPH ZIMMERN, JR., JANICE ZIMMERN, AND SAMUEL ZIMMERN,
*Petitioners,*

*vs.*

THE UNITED STATES OF AMERICA.

---

**PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIFTH CIRCUIT AND SUPPORTING BRIEF.**

---

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*Counsel for Petitioners.*

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# SUPREME COURT OF THE UNITED STATES

**OCTOBER TERM, 1935**

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## No. 766

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LEILA ZIMMERN, SAMUEL JOSEPH ZIMMERN, JR., JANICE ZIMMERN, AND SAMUEL ZIMMERN,
*Petitioners,*

*vs.*

THE UNITED STATES OF AMERICA,
*Respondent.*

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**PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE FIFTH CIRCUIT.**

---

*To the Honorable Charles Evans Hughes, Chief Justice of the United States, and the Associate Justices of the Supreme Court of the United States:*

I.

**Summary Statement of Case**

The United States of America, upon to wit, October 15, 1929 (R. 2), began a suit in Equity in the District Court for the Southern Division of the Southern District of Ala-

bama, against Samuel Zimmern, Leila Zimmern, Samuel Joseph Zimmern, Jr., Bernice L. Levinsohn, and Janice Zimmern (R. 2).

The purpose of the bill was to cancel two deeds executed by the said Samuel Zimmern, one conveying the homestead to his wife, Leila Zimmern, and the other conveying certain other land situated in Mobile County, Alabama, to his children, the said Samuel Joseph Zimmern, Jr., Bernice L. Levinsohn and Janice Zimmern, and sell said lands to satisfy an income tax deficiency assessment of $53,236.51 against said Samuel Zimmern, with a judgment over for any deficiency. The grounds, upon which the cancellation of said deeds was sought, were that both were deeds of gift, executed "intentionally, deliberately, designedly, and fraudulently for the express purpose of avoiding and preventing the collection" of such income tax deficiency assessment (R. 2-11).

The defenses as set up in the answers as amended and by the evidence, there being no substantial conflict in the evidence, were: (1) That at the time Samuel Zimmern executed said deeds he was solvent and owned other unencumbered real and personal property, subject to execution, worth not less than $93,000.00, but that no effort had been made to subject such property, by execution or otherwise, to the payment of this income tax deficiency assessment; (2) that Samuel Zimmern was indebted to Leila Zimmern, and to said Samuel Joseph Zimmern, Jr., Bernice L. Levinsohn and Janice Zimmern in substantial amounts at the time of the execution of the respective deeds; (3) and with respect to Leila Zimmern, that, subsequent to the beginning of this suit, she borrowed from the First National Bank of Mobile and paid $10,000.00 to the United States of America for said Samuel Zimmern, to be, and which was applied upon said deficiency assessment, which loan was secured by a mortgage on the home-

stead conveyed to her, and that she has not been repaid, and that she is entitled to a lien upon the property conveyed to her, to secure the repayment of said loan (R. 13-20); (4) that said mortgage to the First National Bank is still outstanding and said First National Bank should have been made a party to this suit.

The said District Court upon to wit, March 3, 1934, rendered a decree that said deeds be cancelled and the property described therein be sold to satisfy the claim of the United States, the decree also providing that $2,000.00 of the purchase price of the homestead be paid to the said Leila Zimmern in satisfaction of her claim to the homestead exemption of Samuel Zimmern under the law of Alabama. Sec. 7882 Code of Alabama, 1923 (R. 54-57).

Prior to May 11, 1934, Leila Zimmern filed a motion for a rehearing, and asking that if the property be sold, it should be sold subject to her right of dower (R. 84-86).

On said date, May 11, 1934, the Court entered an order extending the term 90 days from May 28, 1934 (R. 57).

Thereafter, on August 13, 1934, within the term as extended, the Court amended the decree of March 3, 1934, by adding paragraph 9, which provided that the land described in said deeds should be sold subject to any rights of dower that Leila Zimmern might have (R. 60).

Bernice L. Levinsohn refused to join in an appeal to the United States Circuit Court of Appeals and a severance was had as to her (R. 72).

The said Samuel Zimmern, Leila Zimmern, Samuel Joseph Zimmern, Jr., and Janice Zimmern filed their respective applications for appeals to United States Circuit Court of Appeals, Fifth Circuit, upon to wit, November 10, 1934. They also filed affidavits that they were unable to pay the costs of said appeals, or give security therefor, and on

December 3, 1934, the Court allowed them severally to take their respective appeals *in forma pauperis* (R. 61-69).

These appeals were filed in the United States Circuit Court of Appeals and came on to be heard upon to wit, October 23, 1935. Thereafter, upon to wit, November 14, 1935, the court rendered a decree dismissing all of the appeals. The ground of dismissal was that the court was without jurisdiction to hear the appeals because they were all taken too late (R. 79-80). Thereafter upon to wit, December 3, 1935, these petitioners filed in said Circuit Court of Appeals their respective motions for a rehearing. Said Circuit Court of Appeals denied said motions upon to wit, January 16, 1936.

## II.

## Reasons Relied on for the Allowance of the Writ.

### A.

The decision of said United States Circuit Court of Appeals that it was without jurisdiction to hear these appeals is a decision of a Federal question in a way probably in conflict with applicable decisions of this Court. The ground of the decision was that the appeal was not taken within three months after the decree of March 3, 1934. The record, however, shows that Leila Zimmern filed a petition for a rehearing within three months from said decree of March 3, 1934 (R. 83); that said petition was disposed of on August 13, 1934 (R. 60); and applications for the appeals were filed on Nov. 10, 1934 (R. 61-68). The ruling of said Circuit Court of Appeals is believed to be in conflict with the following cases, viz: *Aspen Mining & S. Co.* v. *Billings*, 150 U. S. 31; *Kingman* v. *Western Mfg. Co.*, 170 U. S. 675; *United States* v. *Ellicott*, 223 U. S. 524; *Morse* v. *United States*, 270 U. S. 151; *Northern Pac. R. Co.* v. *Holmes*, 155 U. S. 137; *Tex. & Pac. R. Co.* v. *Murphy*, 111 U. S. 488.

B.

The decision of said Circuit Court of Appeals, that it was without jurisdiction to hear said appeals because they were taken too late, involves an important question of Federal law which has not been, but should be, settled by this Court.

C.

The decree of said United States Circuit Court of Appeals, that it was without jurisdiction to hear these appeals on the ground that they were taken more than three months after the decree of March 3, 1934, although that decree was substantially amended on August 13, 1934 (R. 60), and the said appeals were taken within three months from the date of said amendment, is believed to be in conflict with the weight of authority, as represented by the following cases, viz: *In re Potter* (Cal.), 74 Pac. 986; *Hayes* v. *Silver Creek, etc., Co.* (Cal.), 68 Pac. 704; *Johnson* v. *Foreman,* 24 Ind. App. 93, 56 N. E. 254; *Billson* v. *Lardner,* 67 Minn. 35, 69 N. W. 477; *Hall* v. *Read,* 28 Tex. Civ. App. 18, 66 S. W. 809; *Partridge* v. *Wooten* (Tex. Civ. App.), 137 S. W. 412; 3 *Corpus Juris* 1059, Sec. 1058; *Mann* v. *Halsy,* 45 Cal. 63; *Vincent* v. *Vincent,* 14 D. C. 320; 3 *Corpus Juris* 1050, Sec. 1047.

D.

The decision of said Circuit Court of Appeals, that it was without jurisdiction to hear these appeals on the grounds that the petition of Leila Zimmern for a rehearing, although presented to, and entertained by the court within three months after the original decree, did not extend the time for taking an appeal, so far departs from the accepted and usual course of procedure, as to call for the exercise of this Court's power of supervision. *Morse* v. *United States,* 270

U. S. 151; *Brackett* v. *Brackett*, 2 How. 238; *Washington G. & A. R. Co.* v. *Bradley*, 7 Wall. 575; *Memphis* v. *Brown*, 94 U. S. 715; *Tex. & P. R. Co.* v. *Murphy*, 111 U. S. 488; *Aspen Mining & S. Co.* v. *Billings*, 150 U. S. 31; *Kingman & Co.* v. *Western Mfg. Co.*, 170 U. S. 675.

## III.

### The Record.

A complete record of the cause, marked Exhibit "A" for identification, including all of the proceedings in the United States Circuit Court of Appeals, Fifth Circuit, is tendered herewith and expressly made a part hereof.

WHEREFORE your Petitioners pray that a writ of certiorari issue under the seal of this Court, directed to the United States Circuit Court of Appeals, Fifth Circuit, commanding said court to certify and send to this Court a full and complete transcript of the record and of the proceedings of the said Circuit Court of Appeals had in the case numbered and entitled on its docket, No. 7702, Samuel Zimmern *et al.*, appellants, *vs.* United States of America, appellee, and that it be ordered that the record in this cause be printed at public expense, to the end that this cause may be reviewed and determined by this Court, as provided for by the Statutes of the United States, and that the judgment of said United States Circuit Court be reversed by this Court, and for such further relief as to this Court may seem proper.

LAWRENCE KOENIGSBERGER,
*Counsel for Petitioners.*

# SUPREME COURT OF THE UNITED STATES

**OCTOBER TERM, 1935**

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# No. 766

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LEILA ZIMMERN, SAMUEL JOSEPH ZIMMERN, JR., JANICE ZIMMERN, AND SAMUEL ZIMMERN,
*Petitioners,*

*vs.*

THE UNITED STATES OF AMERICA,
*Respondent.*

---

## BRIEF IN SUPPORT OF PETITION FOR WRIT OF CERTIORARI.

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### I.

### Opinions of Court Below.

The opinion of the United States District Court is not reported. It was rendered on March 3, 1934, and is found in Record pages 51-57. The opinion of the United States Circuit Court of Appeals touching the dismissal of the Appeals, is reported as *Zimmern* v. *United States,* 79 F. (2d) 703. It is found in the Record at pages 79-80, while its opinion on the denial of the motion for rehearing in said

court is not yet reported, but it was rendered on January 16, 1936. It is found in Record pages 90-93.

## II.

### Jurisdiction.

1. The date of the decree to be reviewed is November 14, 1935 (R. 79-80). A petition for a rehearing of the case was duly filed (R. 81-88). This petition was denied on January 16, 1936 (R. 89.

2. The statutory provision which is believed to sustain the jurisdiction of this Court is Section 347, Title 28, U. S. C. A.

3. This suit was brought by the United States of America, upon to wit, October 15, 1929, in the United States District Court for the Southern Division of the Southern District of Alabama, against Samuel Zimmern, Leila Zimmern, Samuel Joseph Zimmern, Jr., Bernice L. Levinsohn and Janice Zimmern. The object of the suit was to cancel two deeds, executed by Samuel Zimmern, one to Leila Zimmern, his wife, and the other to Samuel Joseph Zimmern, Jr., Bernice L. Levinsohn and Janice Zimmern, his children. Cancellation of these deeds was sought upon the ground that they were deeds of gift, executed "intentionally, deliberately, designedly and fraudulently, for the purpose of avoiding and preventing the collection" of an income tax deficiency assessment against said Samuel Zimmern for the year 1920; and that by reason of said transactions "the said tax was, and at all times since, to wit, January 26, 1928, has been made uncollectable, although timely and diligent efforts have been made to collect the same, as said Samuel Zimmern, by reason of said transfers, was left without money, assets or property from which said tax due and owing to complainant can be collected" (R. 8).

The defenses were, (1) that the said Samuel Zimmern, at the time of said conveyances, was a man of considerable wealth and that he owned other real and personal property estimated to have been then worth $93,000.00 (R. 50); (2) that, at the time of the execution of the deed to Leila Zimmern, Samuel Zimmern was indebted to her in a sum not less than $20,000.00 (R. 40); (3) that at the time of the execution of the deed to Samuel Joseph Zimmern, Jr., Bernice L. Levinsohn and Janice Zimmern, he was indebted to them in the sum of $13,000.00 (R. 35-37); (4) that Leila Zimmern should have a lien raised in her behalf to secure the repayment of the sum of $10,000.00 furnished by her for application upon, and which was applied upon said deficiency assessment (R. 37); (5) the question has also been raised that the United States could not maintain this suit because the statutory methods of collecting the deficiency assessment were exclusive, and (6) that the statutory methods should have been first exhausted before resorting to a bill to cancel these conveyances.

The Court rendered a decree on March 3, 1934, granting relief and cancelling the deeds, and ordering the property sold to satisfy the assessment, subject to the payment of $2,000.00, out of the proceeds of the sale, to Leila Zimmern in satisfaction of the homestead conveyed to her (R. 54-57).

Prior to May 11, 1934, Mrs. Zimmern filed a petition for a rehearing attacking the decree because it did not secure her right of dower (R. 83-86, 57).

The court thereafter, pursuant to said petition, on August 13, 1934, amended the former decree by adding thereto paragraph No. 9, which modified the previous decree so that the property should be sold subject to right of dower of Leila Zimmern (R. 60-61).

Thereafter, petitioners separately and severally, filed applications for appeals and assignments of errors on November 10, 1934 (R. 61-70). The said District Court on

December 3, 1934, granted a severance as to Bernice L. Levinsohn, who declined to join in the appeals, and allowed the appeals prayed for from the decree of March 3, 1934, and the amendments of August 13, 1934, *in forma pauperis* to the United States Circuit Court of Appeals, Fifth Circuit, the said Appellants having duly filed affidavits of their inability to pay or secure the payment of the costs of said appeal (R. 72-73).

Whereupon, the Appellee filed a motion to dismiss the appeals upon the grounds that they had not been taken within three months from the date of the original decree of March 3, 1934, and that the petition of Leila Zimmern for a rehearing did not suspend the decree (R. 74-77).

The cause was duly submitted on October 23, 1935, to the said Circuit Court of Appeals, upon said motion to dismiss and upon the merits (R. 79).

Thereafter, on November 14, 1935, the said Circuit Court of Appeals rendered a decree dismissing said appeals pursuant to said motion to dismiss, but did not pass upon the merits (R. 79-80).

Your Petitioners, separately and severally, filed in said Circuit Court of Appeals on December 3, 1935, motions for rehearing and to revoke the submission of said cause (R. 81-88).

The said Circuit Court of Appeals, on to wit, January 16, 1936, denied said motions and petitions for rehearing (R. 89-93).

It is believed that these rulings of the United States Circuit Court of Appeals bring the cause within the provisions of said Section 347, Title 28, U. S. C. A.

4. The cases believed to support the jurisdiction of the Court are as follows, viz:

*a.* The decision of the said United States Circuit Court of Appeals is a decision of a Federal question in a way

probably in conflict with applicable decisions of this Court. *Kingman & Co.* v. *Western Mfg. Co.*, 170 U. S. 675; *International Trust Co.* v. *Weeks*, 193 U. S. 667; *Cherokee Nation* v. *Whitmire*, 223 U. S. 111; *United States* v. *Ellicott*, 223 U. S. 524; *Aspen Mining & S. Co.* v. *Billings*, 150 U. S. 31; *Morse* v. *United States*, 270 U. S. 151.

*b.* The decision of the said Circuit Court of Appeals that the time within which an appeal might be taken, began to run from March 3, 1934, the date of the original decree, rather than August 13, 1934, the date of the amended decree, is in conflict with the weight of authority. *In re Potter* (Cal.), 74 Pac. 986; *Hayes* v. *Silver Creek, etc., Co.* (Cal.), 68 Pac. 704; *Johnson* v. *Foreman*, 24 Ind. App. 93, 56 N. E. 254; *Billson* v. *Lardner*, 67 Minn. 35, 69 N. W. 477; *Hall* v. *Read*, 28 Tex. Civ. App. 18, 66 S. W. 809; *Partridge* v. *Wooten* (Tex. Civ. App.), 137 S. W. 412; *Vincent* v. *Vincent*, 14 D. C. 320; 3 *Corpus Juris* 1059, Sec. 1058, 1050, Sec. 1047.

*c.* The decision of said Circuit Court of Appeals so far departs from the accepted and usual course of procedure as to call for this Court's power of supervision. *Morse* v. *United States*, 270 U. S. 151.

*d.* This case involves questions of public importance which it is in the public interest to have decided by this Court of last resort. *Magnum Import Co.* v. *Coty*, 262 U. S. 159.

## III.

### Statement of the Case.

The case has already been stated under II Division, Section 2, to which reference is now made.

## IV.

### Specification of Errors.

The said Petitioners, separately and severally, specify the following errors, separately and severally.

1. The Court erred in rendering its decree dismissing said appeals (R. 79-80).

2. The Court erred in holding that the petition for a rehearing, filed by Leila Zimmern in the District Court prior to May 11, 1934, did not toll the time for taking these appeals to said Circuit Court of Appeals until said motion had been disposed of on August 13, 1934 (R. 89-93).

3. The Court erred in holding that the petition for a rehearing, filed by said Leila Zimmern in the said District Court prior to May 11, 1934, did not toll the time in which she, the said Leila Zimmern, might take her appeal to said Circuit Court of Appeals (R. 89-93).

4. The Court erred in holding that the time for taking their respective appeals began to run from March 3, 1934, the date of the original decree, instead of August 13, 1934, the date of the amended decree (R. 89-93).

## V

### ARGUMENT.

The argument in support of this application for a writ of certiorari to the United States Circuit Court of Appeals may be summarized under two main propositions.

A. The filing by Leila Zimmern, of a petition for a rehearing in the District Court, tolled the time for taking her appeal until that petition had been acted upon by the District Court; that petition was disposed of on August 13,

1934. Where a petition for a rehearing is seasonably filed in the trial court, the time for taking an appeal does not begin to run until that petition has been disposed of. In this case the petition of Leila Zimmern for a rehearing was disposed of on August 13, 1934. Her appeal was taken within three months from that date and was taken in due time.

B. The filing by Leila Zimmern, of a petition for a rehearing in the District Court, tolled the time for taking all appeals until that petition was disposed of on August 13, 1934. The rule has long been established that where a petition for rehearing is seasonably made or presented and entertained by the court, the time limited for appellate review does not begin to run until the motion has been disposed of.

C. The time within which the appeals might be taken to the said Circuit Court of Appeals began to run from August 13, 1934, the date upon which the original decree of March 3, 1934, was amended, and the appeals were taken within three months from said date of August 13, 1934.

A.

The rule is well established that if a "petition for a rehearing is made or presented in season and entertained by the court, the time limited for a writ of error or appeal does not begin to run until the * * * petition has been disposed of." *The Aspen Mining & S. Co.* v. *Billings,* 150 U. S. 31; *Kingman* v. *Western Mfg. Co.,* 170 U. S. 675; *United States* v. *Ellicott,* 223 U. S. 524; *Morse* v. *United States,* 270 U. S. 151; *Northern Pac. Co.* v. *Holmes,* 155 U. S. 137; *Tex. & Pac. R. Co.* v. *Murphy,* 111 U. S. 488; *Marker's Federal Appellate Jurisdiction and Procedure,* Sec. 142.

Now the record discloses that Leila Zimmern filed a petition for a rehearing in the District Court, prior to May 11, 1934 (R. 83-86). Such was the assumption of the Court of Appeals in its opinion denying the motions for rehearing (R. 89-93).

It is true that the prayer of this petition is "for a rehearing, to the extent of modifying the decree of sale so as to refer exclusively to her husband's interest in this property and not to include her dower interest" (R. 86). The Circuit Court of Appeals held that this petition did not suspend the decree of March 3, 1934.

It is, however, respectfully submitted that the petition pointed out a substantial defect in the decree. Under the original decree the property described therein would have been sold free from any claim of dower. That is its plain construction. But so long as Mrs. Zimmern's petition was undisposed of, the property could not be sold. For the term of the sale, in part, depended upon the disposition of her petition. The clerk of the court could not make the sale until he knew whether it should be sold subject to, or free from, dower. The inevitable effect of this petition was to suspend the execution of the decree until the court acted upon the petition.

The purpose of the petition for a rehearing was to have the decree opened for the purpose of amending it. It is of no consequence that the petition did not ask to have the entire decree set aside. It is the opening of the decree, rather than the purpose for which it is opened, that operates to toll the time for taking the appeal. *Brackett* v. *Brackett,* 2 How. 238.

A decree in equity may, and usually does, adjudicate more than one issue. Opening the decree for the purpose of rehearing the cause on one of these issues is as effective to toll the time for taking an appeal, as a rehearing upon all of the issues.

It is, therefore, respectfully submitted that the time within which Leila Zimmern might appeal, began to run from the date upon which her petition was acted upon, viz, August 13, 1934. Her appeal was taken within three months from that date and the Circuit Court of Appeals had jurisdiction of her appeal.

It is also submitted that when the decree is opened at the instance of one party and its operation suspended, it is opened, and its effect suspended, as to all of the parties. It does not become final for the purpose of an appeal as to any of the others until the petition for a rehearing has been acted upon. Consequently, the appeals of all of the parties being taken within three months from August 13, 1934, are within the jurisdiction of the Court of Appeals.

Furthermore, if it were a matter of doubt that the decree of March 3, 1934, did not become final for the purpose of an appeal until August 13, 1934, that doubt should be resolved in favor of the right to maintain these appeals. *McGourkey* v. *Toledo & O. C. R. Co.*, 116 U. S. 536.

B.

The record, furthermore, gives rise to the presumption that motions for rehearing were duly filed by all of the petitioners and tolled the time for taking the appeals until August 13, 1934.

The decree of August 13, 1934, amending the decree of March 3, 1934, recites the following:

> "this matter coming on further to be heard on motion of respondents for a rehearing of the decree entered on the 3rd day of March, 1934, and being submitted on such motion, and having been argued in open Court and it appearing to the Court that the lands mentioned and described, and ordered to be sold in said final decree, of March 3, 1934, should be sold subject to the dower rights of the respondent, Leila Zimmern" (R. 60).

Where a motion for a new trial "was entertained by the Court, argued by counsel without objection, and passed upon, it must be presumed that it was regularly and properly made". *Kingman & Co.* v. *Western Mfg. Co.*, 170 U. S. 675; *Tex. & Pac. R. Co.* v. *Murphy*, 111 U. S. 488.

It does not expressly appear when this motion by the respondents was filed. But it was entertained by the Court and an order was made on it. Applications for appeals were presented to the Court and allowed by it. "The presumption is, therefore, in the absence of anything to the contrary, that it was filed in time to give the Court control of the judgment which had been entered, and jurisdiction to enforce any order that might be made". *Tex. & Pac. R. Co.* v. *Murphy*, 111 U. S. 488. The allowance of the appeals by the District Court (R. 72-73), in conjunction with the amending decree of August 13, 1934 (R. 60), raises the presumption that the time for taking the appeals had been tolled by the due filing of petitions for rehearing.

C.

The rule seems to be well established that where a decree has been substantially amended the time for taking an appeal runs from the date of the amended decree. *In re Potter* (Cal), 74 Pac. 986; *Hayes* v. *Silver Creek, etc., Co.* (Cal), 68 Pac. 704; *Spencer* v. *Troutt* (Cal), 65 Pac. 1083; *Johnson* v. *Foreman* (Md), 56 N. E. 254; *Billson* v. *Lardner* (Minn), 69 N. W. 477; *Hall* v. *Read* (Tex), 66 S. W. 809; *Henry* v. *Boulter* (Tex), 63 S. W. 1056; 3 *Corpus Juris* 1050, Sec. 1047.

This amendment was not merely clerical; it was not *nunc pro tunc*. It was a matter of substance and it affected the entire decree of March 3, 1934, but especially Par. 4 (R. p. 56), which provided for the sale of the lands described in the bill of complaint. The amendment would have become a part of the terms of any sale of said lands.

Whether the lands be sold free from, or subject to, Mrs. Zimmern's right of dower would have an important effect upon the bids that might be offered for these properties. It would affect vitally the price at which these lands could be sold. The determination of this issue was important, not only to Mrs. Zimmern, but it affected substantially the rights of all of the parties to this litigation. It would have an influence upon the amount the United States would be able to collect. It might be important in determining whether there would be a deficiency decree over against Samuel Zimmern. By the assertion of Mrs. Zimmern's right of dower, the other respondents might be deprived of an opportunity to receive any benefit from the property. For the deeds being valid as between the parties, if anything should remain over after paying the United States, the excess should be paid over to the grantees.

It is submitted therefore that the United States Circuit Court of Appeals, Fifth Circuit, had jurisdiction to hear these appeals on the merits.

We respectfully ask that a writ of certiorari be directed, to that Court requiring it to send up the record to the end that full and complete justice may be done.

Respectfully submitted,

LAWRENCE KOENIGSBERGER,
*Counsel for Petitioners.*

(7503-C)